

House Study Bill 652 - Introduced

HOUSE FILE _____

BY (PROPOSED COMMITTEE ON
WAYS AND MEANS BILL BY
CHAIRPERSON SANDS)

A BILL FOR

1 An Act relating to the distribution of the wine gallonage tax
2 and providing an appropriation.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 123.183, subsection 2, paragraph b,
2 subparagraph (2), subparagraph division (a), Code 2016, is
3 amended to read as follows:

4 (a) To the midwest grape and wine industry institute at Iowa
5 state university of science and technology, two hundred fifty
6 thousand dollars plus an amount equal to the revenue deposited
7 in the wine gallonage tax fund pursuant to subsection 3.

8 Sec. 2. Section 123.183, subsection 3, Code 2016, is amended
9 to read as follows:

10 3. The revenue collected from the wine gallonage tax on
11 wine imported into this state for sale at wholesale and sold in
12 this state at wholesale, and on wine subject to direct shipment
13 as provided in section 123.187 by a wine manufacturer licensed
14 or permitted pursuant to laws regulating alcoholic beverages
15 in another state, shall be deposited ~~in the beer and liquor~~
16 ~~control fund created in section 123.17~~ as follows:

17 a. For the period beginning July 1, 2016, and ending June
18 30, 2021, ten percent of the revenue collected pursuant to this
19 subsection shall be deposited in the wine gallonage tax fund as
20 created in this section.

21 b. Revenue collected pursuant to this subsection in excess
22 of the moneys deposited in the wine gallonage tax fund under
23 paragraph "a" shall be deposited in the beer and liquor control
24 fund created in section 123.17.

25 EXPLANATION

26 The inclusion of this explanation does not constitute agreement with
27 the explanation's substance by the members of the general assembly.

28 This bill provides, for the period beginning July 1, 2016,
29 and ending June 30, 2021, that 10 percent of the revenue
30 collected from the wine gallonage tax on wine imported into
31 this state for sale at wholesale and sold in this state at
32 wholesale, and on wine subject to direct shipment as provided
33 in Code section 123.187, shall be deposited in the wine
34 gallonage tax fund instead of the beer and liquor control
35 fund. The bill provides that revenue collected in excess of

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1 10 percent shall continue to be deposited in the beer and
2 liquor control fund. The bill further provides that an amount
3 equal to the revenue deposited in the wine gallonage tax fund
4 pursuant to the bill shall be appropriated to the midwest grape
5 and wine industry institute at Iowa state university.